

AFFIDAVIT OF PUBLICATION : 615630

STATE OF KANSAS, COUNTY OF RENO, SS:

David Dove

of lawful age, being first duly sworn, depose and saith, he/she is Legal Representative of

The Hutchinson News

a daily newspaper printed and published in the city of Hutchinson, Reno County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States post office, Hutchinson, Kansas, and which newspaper has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than fifty years prior to the first publication of the notice hereinafter mentioned, and that a notice, of which a true copy is hereto attached, was published in the regular and entire Friday issue of said HUTCHINSON NEWS for 1 day, the first being made on the 28th day of July, A.D., 2017, and the last on the 28th day of July, A.D., 2017.

Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.

David Dove

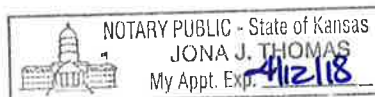
Subscribed and sworn to before me this 4th day of August, A.D., 2017.

Jona J Thomas

Notary Public.

My Commission Expires 04/12/18

Printer's Fees, \$183.89



NOTICE OF BUDGET HEARING
The governing body of
Drainage District No. 2 of Reno County
will meet on August 8, 2017 at 7 p.m. at 6807 South Willison Road, Burton, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at 6807 South Willison Road, Burton, KS and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2016		Current Year Estimate 2017		Proposed Budget Year for 2018	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budgeted Authority for Expenditures	Amount of 2016 Ad Valorem Tax Rate Estimate
General	29,993	3.249	12,850	3.261	15,966	11.732
Debt Service					96,357	
Maintenance	94,210		64,000		112,323	11.732
Totals	124,203	3.249	76,850	3.261	0	
Less: Transfers	15,000				112,323	
Net Expenditures	109,203		76,850		xxxxxxx	
Total Tax Levied	11,533		9,562		3,633,305	
Assessed Valuation	3,550,157		2,932,497			

Outstanding Indebtedness, Jan 1,
G.O. Bonds
Revenue Bonds
Other
Lease Pur. Princ.
Total
*Tax rates are expressed in mills.

2015
0
0
0
0
0
0

2016
0
0
0
0
0
0

2017
0
0
0
0
0
0

615630

Jim Bogner
Treasurer

FILED

AUG 10 2017

Donna Patton
COUNTY CLERK

CERTIFICATE

State of Kansas
Special District
2018

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

Drainage District No. 2 of Reno County

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2018; and (3) the
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

		2018 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax
Computation to Determine Limit for 2018		2		
Allocation MVT, RVT, 16/20M Vehicle Ta		3		
Schedule of Transfers		4		
Statement of Indebt. & Lease/Purchase		5		
Fund	K.S.A.			
General	24-512	6	15,966	11,732
Debt Service	10-113			
Maintenance		7	96,357	
Totals	xxxxxxxx		112,323	11,732
Budget Summary		8		
Neighborhood Revitalization Rebate				

3.248

Resolution required? Notice of the vote to adopt required to be published?	No	Nov. 1, 2017 Total Assessed Valuation
--	----	---------------------------------------

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA

(3.229)

3,612,971

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jannolde@sjhl.com

[Signatures]

Attest: _____, 2017

County Clerk

Governing Body

See Accountant's Compilation Report and Summary of Significant Assumptions

FILED

AUG 25 2017

Donna Patten
COUNTY CLERK

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ 9,562
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 9,562

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ 50,810	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ 1,304,709	
5b. Personal property 2016	- 766,048	
5c. Increase in personal property (5a minus 5b)	+ 538,661	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2017:	50,843	
7. Total valuation adjustment (sum of 4, 5c, 6)	640,314	
8. Total estimated valuation July, 1, 2017	3,633,305	
9. Total valuation less valuation adjustment (8 minus 7)	2,992,991	
10. Factor for increase (7 divided by 9)	0.21394	
11. Amount of increase (10 times 3)	+ \$ 2,046	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 11,608	
13. Debt service levy in this 2018 budget	0	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	11,608	
15. Consumer Price Index for all urban consumers for calendar year 2016	0.013	
16. Consumer Price Index adjustment (3 times 15)	\$ 124	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 11,732	df

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See Accountant's Compilation Report and Summary of Significant Assumptions

Drainage District No. 2 of Reno County
Reno County

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2017 Budgeted Funds	Tax Levy Amount in 2017 Budget	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,562	797	22	54	9	5
Debt Service	0	0	0	0	0	0
Maintenance	0	0	0	0	0	0
	0	0	0	0	0	0
Total	9,562	797	22	54	9	5

County Treas Motor Vehicle Estimate 797

County Treas Recreational Vehicle Estimate 22

County Treas 16/20M Vehicle Estimate 54

County Treas Commercial Vehicle Tax Estimate 9

County Treas Watercraft Tax Estimate 5

MVT Factor 0.08335

RVT Factor 0.00230

16/20M Factor 0.00565

Comm Veh Factor 0.00094

Watercraft Factor 0.00052

See Accountant's Compilation Report and Summary of Significant Assumptions

2018

Drainage District No. 2 of Reno County
Reno County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
General	Maintenance	15,000	-	-	12-1, 118
Totals		15,000	0	0	
Adjustments*					
Adjusted Totals		15,000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

See Accountant's Compilation Report and Summary of Significant Assumptions

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2017	Payments Due 2017	Payments Due 2018
None							
			Total	0	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Accountant's Compilation Report and Summary of Significant Assumptions

Adopted Budget General	Prior Year Actual for 2016	Current Year , Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	24,166	5,620	3,347
Receipts:			
Ad Valorem Tax	10,954	9,562	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	909	797
Recreational Vehicle Tax	0	16	22
16/20M Vehicle Tax	0	65	54
Commercial Vehicle Tax	0	19	9
Watercraft Tax	0	6	5
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Refunds and Reimbursements	475	0	0
Interest on Idle Funds	10	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	8	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	11,447	10,577	887
Resources Available:	35,613	16,197	4,234
Expenditures:			
Legal Fees	0	1,200	1,200
Legal Publications	290	350	350
Other Professional Services	4,947	1,000	1,000
Insurance	1,602	2,000	2,000
Meetings and Mileage	917	1,000	1,500
Dike Maintenance	1,938	1,500	1,908
Easement Payments	5,299	5,000	5,000
Engineering	0	600	724
Postage & Supplies	0	200	200
Transfer to Maintenance	15,000	0	2,084
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure.			
Total Expenditures	29,993	12,850	15,966
Unencumbered Cash Balance Dec 31	5,620	3,347	xxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	56,103	19,652	15,966
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			15,966
Tax Required			11,732
Delinquent Comp Rate: 0.0%			0
Amount of 2017 Ad Valorem Tax			11,732

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Maintenance	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	92,100	62,357	47,357
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Maintenance assessments	49,341	49,000	49,000
Transfers from other funds	15,000	0	0
Interest on Idle Funds	126	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	64,467	49,000	49,000
Resources Available:	156,567	111,357	96,357
Expenditures:			
Road Construction	64,770	0	0
Dike Maintenance	29,418	16,000	16,000
Mowing	0	18,000	18,000
Drainage Maintenance	0	25,000	57,357
Tree Trimming and Removal	0	5,000	5,000
Cash Forward (2018 column)			
Miscellaneous	22	0	0
Does misc. exceed 10% Total Expenditures			
Total Expenditures	94,210	64,000	96,357
Unencumbered Cash Balance Dec 31	62,357	47,357	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	132,341	94,412	96,357
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			96,357
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of -1 Ad Valorem Tax			0

0	Prior Year	Current Year	Proposed Budget
	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of -1 Ad Valorem Tax			0

See Accountant's Compilation Report and Summary of Significant Assumptions

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2018

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Drainage District No. 2 of Reno County
Reno County

will meet on August 8, 2017 at 7 p.m. at 6807 South Willison Road, Burrton, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 6807 South Willison Road, Burrton, KS and will be available at this hearing.

BUDGET SUMMARY

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	29,993	3.249	12,850	3.261	15,966	11,732	3.229
Debt Service							
Maintenance	94,210		64,000		96,357		
Totals	124,203	3.249	76,850	3.261	112,323	11,732	3.229
Less: Transfers	15,000		0		0		
Net Expenditures	109,203		76,850		112,323		
Total Tax Levied	11,533		9,562		xxxxxxxxxxxxxxxx		
Assessed Valuation	3,550,157		2,932,497		3,633,305		

Outstanding Indebtedness,

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Jim Bogner
Treasurer

See Accountant's Compilation Report and Summary of Significant Assumptions

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Drainage District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 25, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Drainage District resides in, to calculate the tax levy needed to support the Drainage District's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Drainage District's control that would effect the above assumptions.



SWINDOLL
JANZEN
HAWK &
LOYD, LLC

Certified Public Accountants

80
YEARS

More Than Just Numbers Since 1936

To Management of the Drainage District #2 of Reno County
6807 S. Willison Rd.
Burrton, KS 67020

Management is responsible for the accompanying projection of the Drainage District #2 of Reno County, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the Drainage District #2 of Reno County's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

We are not independent with respect to the Drainage District #2 of Reno County.

The accompanying projection and this report are intended solely for the information and use of the Drainage District #2 of Reno County, the State of Kansas Department of Administration and the respective County Clerk in which the Drainage District #2 of Reno County resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.

Swindoll, Janzen, Hawk and Loyd, LLC
Hutchinson, KS

August 25, 2017

sjhl.com

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